

EXHIBIT 4-M

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CHART OF ACCOUNTS STATE/FEDERAL PROJECTS

FUNDS:

2392	CDBG - LOCAL SOURCE	(Loan repayment - 1992 and prior combined)
2395	CDBG - LOCAL SOURCE	(Local Source -1993 and Later-Loan repayment - Combined)
2396	CDBG - LOCAL SOURCE	1993 and later loan Housing Rehabilitation repayment
2397	CDBG - LOCAL SOURCE	1993 and later loan Economic Development repayment
2865	DNRC Grant	Non-enterprise public facilities
2892	TSEP	non-enterprise public facilities???
2940 -2949	CDBG/HOME	Non-enterprise public facilities
4300-4399	Proceeds from Federal/ State Grants	(Asset owned by grantee)
4400-4499	Pass-through Grants	(Asset Constructed for Secondary recipient)
5210	Water	
5310	Sewer	
5410	Solid Waste/Landfill	
9000	General Fixed Asset Account Group	

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BALANCE SHEET ACCOUNTS:

101000	Cash/Cash equivalents - Unrestricted
102110	Cash/Cash Equivalents - Construction
102210	Cash/Cash Equivalents - Revenue Bond Sinking and Interest (Current Year Payment) (Enterprise)
102220	Cash/Cash Equivalents - Reserve (Future Year Payment) (Enterprise)

Fixed Assets:

181000	Land
182000	Buildings
184000	Improvements other than Buildings
185000	Machinery and Equipment
188000	Construction Work In Progress

189000 -Utility Plant

189100	Source of Supply
189200	Pumping Plant
189300	Treatment Plant
189400	Transmission and Distribution
189500	General Plant

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BALANCE SHEET ACCOUNTS:

Long - Term Liabilities:

231100	G.O. Bonds
231200	DNRC Bonds (Loan)
231300	Revenue Bonds
235400	Notes/Loans/InterCap

Equity Accounts:

271000	Unreserved Fund Balance
272000	Unreserved Retained Earnings
281000 *	Investment in General Fixed Assets - General Fund
282000 *	Investment in General Fixed Assets - Special Revenue Funds
285000 *	Investment in General Fixed Assets - Federal Grants
286000 *	Investment in General Fixed Assets - State Grants
288000 *	General Obligation Debt

* To be used in Fund #9000 General Fixed Asset Account Group

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REVENUE ACCOUNTS:

331010	CDBG/HOME
331070	Farmers Home Administration (Should be retitled)
334120	Treasure State Endowment Program
334121	DNRC Grants

* Other revenue accounts to be assigned as needed

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EXPENDITURE/EXPENSE ACCOUNTS:

Water Utilities:

430510	Administration
430520	Facilities
430530	Source of Supply and Pumping
430540	Purification and Treatment
430570	Transmission and Collection
430590	Other Activities

Sewer Utilities:

430610	Administration
430620	Facilities
430630	Collection and Transmission
430640	Treatment and Disposal
430690	Other Activities

Solid Waste Services:

430810	Administration
430820	Facilities
430830	Collection
430840	Disposal
430890	Other Activities

Accounts to be Assigned to Projects recorded in Enterprise Funds

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EXPENDITURE/EXPENSE ACCOUNTS:

471xxx	Community Public Facility Projects - Non-enterprise fund projects; Constructed through governmental funds, recorded in General Fixed Assets Account Group
470110	Administration
470120	Construction
470130	Other
4702xx	Housing Rehab
470210	Administration
470220	Acquisition of Property
470230	Public Works Facilities
470240	Rehabilitation Loans
470250	Relocation Payments
470260	Planning and Management
470270	Clearing and Demolition
470280	Code Enforcement
470390	Provision of Public Services
4703xx	Economic Development
470310	Administration
470320	Economic Development Loans
470330	Other

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EXPENDITURE/EXPENSE ACCOUNTS:

4704xx	TSEP/HOME
470410	Administration
470420	Acquisition
470430	Engineering/Arch. Services (TSEP) Moderate Rehabilitation (HOME)
470440	Construction (TSEP) Substantial Rehabilitation (HOME)
470450	Other (TSEP) New Construction (HOME)
4705xx	HOME
470510	Administration
470520	Rental Assistance